



Bart L. Graham  
Commissioner

State of Georgia  
**Department of Revenue**

Suite 15300  
1800 Century Boulevard  
Atlanta, Georgia 30345  
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**NOTICE**  
**Number ST-2008-4**

**RE: Adoption of amended Rule 560-12-1-.09 "Certificate of Registration."**

**TO ALL INTERESTED PERSONS AND PARTIES:**

In compliance with O.C.G.A. § 50-13-4, the Georgia Department of Revenue gives notice that it proposes to amend Chapter 560-12-1 of the Rules and Regulations of the State of Georgia by amending current Rule 560-12-1-.09, entitled "Certificate of Registration." Attached with this notice are an exact copy and synopsis of the proposed Rule. The proposed Rule is being adopted under the authority of O.C.G.A. §§ 48-2-12 and 48-8-59.

The Department of Revenue shall consider the adoption of the above referenced Rule at 10:00 a.m. on October 31, 2008 in Suite 15200 of the Department's headquarters at 1800 Century Blvd., NE Atlanta, GA 30345-3205.

The Department must receive all comments regarding the above-referenced proposed Rule from interested persons and parties no later than 10:00 a.m. October 31, 2008. Written comments must be sent to: Commissioner, Georgia Department of Revenue, 1800 Century Blvd., NE, Suite 15300, Atlanta, GA 30345-3205. Electronic comments must be sent to [regcomments@dor.ga.gov](mailto:regcomments@dor.ga.gov). Facsimile comments must be sent to (404) 417-2293. **Please reference "Notice Number ST-2008-4" on all comments.**

Dated: September 29, 2008

Bart L. Graham  
Commissioner  
Georgia Department of Revenue

# **SYNOPSIS**

## **GEORGIA DEPARTMENT OF REVENUE SALES AND USE TAX DIVISION**

### **CHAPTER 560-12-1 ADMINISTRATIVE RULES AND REGULATIONS**

#### **560-12-1-.09 Certificate of Registration. Amended.**

- This is a revised Rule.
- This proposed rule would eliminate the requirement that the paper on which a Certificate of Registration is printed must be white. It would instead allow a Certificate of Registration to be printed on paper deemed appropriate by the Commissioner, enabling the Department to use paper containing special security features.

**RULES  
OF  
DEPARTMENT OF REVENUE  
SALES AND USE TAX DIVISION**

**CHAPTER 560-12-1  
ADMINISTRATIVE RULES AND REGULATIONS**

**560-12-1-.09. Certificate of Registration. Amended.**

(1) **Dealer.** Every dealer, as defined by the Act, is required to file Application for Certificate of Registration, Centralized Taxpayer Registration Forms CRF 002, 004, and 005 for each place of business in this State.

(2) **Contractor.** Every person who contracts to furnish tangible personal property and perform services thereunder in constructing, altering, remodeling or improving real property in this State is required to file Application for Certificate of Registration Centralized Taxpayer Registration Forms CRF 002, 004, and 005.

(3) Any person who entertains doubt as to the requirements for making an application is charged with the burden of securing a ruling from the Commissioner as to whether or not registration is necessary.

(4) Upon examination and approval of such application, the Commissioner will issue a Certificate of Registration (Form ST-2) bearing the dealer's Certificate of Registration number. The Certificate shall be displayed in a conspicuous place on the premises of the business.

(5) The Certificate is not transferable and shall not be used at a location different from the location for which the certificate is issued.

**(6) Certificate of Registration.**

(a) Certificate of Registration, ~~white in color~~ on paper determined to be appropriate by the Commissioner, shall be issued to dealers. The registration number thereon shall authorize the dealer to collect sales and use tax and shall be used by the dealer as an identification in executing Sales and Use Tax Forms, including exemption certificates, report forms, etc.

(b) Certificate of Registration, ~~white in color~~ on paper determined to be appropriate by the Commissioner, bearing a "214" prefix, shall be issued to contractors. The registration number thereon shall be used by the contractor as an identification for reporting Sales and Use Tax and is not valid for purchasing tangible personal property tax exempt.

(7) When a dealer discontinues business, changes business location from one county to another, or changes to a different type of business, the certificate must be returned for cancellation along with another application for certificate of Registration, Centralized Taxpayer Registration Forms CRF 002, 004, and 005 for a new Certificate of Registration.

(8) When a dealer changes trade names without a change in ownership, or changes business location within the same county, the Certificate of Registration must be returned and a new certificate will be issued showing the change.

(9) No fee is required for the original certificate. A fee of one dollar (\$1.00) shall be collected for the renewal or issuance of a certificate that has been suspended or revoked by the Commissioner.

(10) All Certificates of Registration are subject to revocation or suspension in accordance with the provisions of O.C.G.A. 48-8-62.

Authority O.C.G.A. § 48-2-12.

Proposed